

2.23 TUITION REIMBURSEMENT

APPLICATION:

All full-time classified, state Department of Social Services' employees who have successfully completed a probationary period are eligible to participate.

PURPOSE:

To encourage employees to continue their career development.

AUTHORITY, INTERPRETATION, AND REVISION:

The Tuition Assistance and Reimbursement Program Policy and Procedures (HR-T/D-1) were revised August 1, 2002. This SOP supercedes the SOP dated August 1, 1997. The Virginia Department of Social Services' (VDSS) Director of the Division of Human Resource Management (DHRM), or designee, is responsible for the agency's interpretation of this procedure and its revision or rescission.

2.23.1.1 Scope

It is the policy of the VDSS to encourage self-development among Department employees. This is supported through the VDSS' Employee Tuition Assistance and Reimbursement Program, which features a reimbursement provision for employee-initiated, satisfactorily completed, approved college-credit courses.

2.23.1.2 Definition of Terms

- Reimbursable Expenses
College-credit tuition fees and laboratory fees are reimbursable. Parking fees, textbooks, supplies and transportation are not reimbursable through this Program. **(Please Note: Agency-initiated courses required for the employee's position are reimbursed through the employee's division budget.)**
- Employee Eligibility
All VDSS staff who are full-time, classified state employees at the time the Requests for Tuition Assistance and Reimbursement (Both Part I and Part II) are filed and who have successfully completed their initial probationary employment period are eligible. **However, employees are expected to stay with the Department for six months from the end date of their classes, or will be asked to refund the tuition reimbursement upon their resignation.**

The Tuition Assistance and Reimbursement Program is designed for employees who are expected to continue in agency-service for a minimum of six months after course completion (as indicated by the end date on the request form) to justify such assistance. Employees who have been reimbursed for tuition and then decide to terminate employment before six months, will be required to repay the tuition. (For example: The class end date is July 15. The Employee must stay employed at VDSS through January 15, or will be required to repay the tuition

reimbursement.) The Division of Human Resource Management will work closely with the Division of Finance to track participants of this Program and any employee-initiated separations. Employment terminations prior to the six months would be repaid through payroll deduction and/or personal refunds.

Employee eligibility is non-discriminatory and uniformly administered.

- **Course Eligibility**
All college-credit educational work administered by an accredited college, university, or other educational institution is available for this Program.

The course must meet one or more of the following criteria:

- Relate to current job duties or reasonable career promotions;
- Provide new knowledge and/or skills to enhance job performance and/or support the agency mission;
- Be required for a job-related professional certification or license;
- Enhance the agency's ability to respond to current and future needs; or
- Support the documented "Employee Development Plan" section of the employee's Employee Work Profile (EWP).

Excluded are workshops and seminar instructional units.

This Program is for employee-initiated courses. **Agency-initiated courses that are mandatory for the employee's position will be reimbursed through the employee's division budget.**

2.23.2 Policy

- The Tuition Assistance and Reimbursement Program is a privilege and is limited to available funds each fiscal year, beginning July 1. Eligible employees may request tuition assistance for the following:
 - \$600 or less per undergraduate class
 - \$1000 or less per graduate class
 - One class per school term; and
 - No more than three courses per fiscal year (July 1-June 30)

This revised policy is effective for courses beginning August 1, 2002 or later.

- **Required Pre-Approval** – Requests for Tuition Assistance and Reimbursement must be approved BEFORE the employee starts a course and before the implementation of any work schedule changes.

Employees must seek pre-approval by completing Part I of the [Request for Tuition Assistance and Reimbursement Form](#), having it approved by their Division Director, and submitting the Form, with a written statement

describing how the course/degree/certificate/program will benefit the agency and the Commonwealth, to the Division of Human Resource Management.

- Institutions – Accredited colleges and universities, community colleges, business and secretarial schools, and vocational technical schools may administer the college credit courses taken.
- Reimbursement will be made for approved courses which meet eligibility criteria, and are supported by a completed [Request for Tuition Assistance and Reimbursement Form](#), a written memo describing how the course/degree/certificate/program will benefit the agency and the Commonwealth, a copy of the grade report indicating a grade of “C” or better (or “pass” for pass/fail courses), an itemized course statement from the institution showing a zero dollar balance, as well as proof of payment with all original receipts, or as follows:
 - If Paid by Check: Front and back copy of the CANCELLED check
 - If Paid by Credit Card: Original credit card receipt (including internet credit card receipts), OR COPY of the credit card statement including your name and address information.
 - If Paid by Student Loan/Credit Program: Statement from the institution indicating that the loan monies were used to pay for this course, and that no additional funds are owed to the institution for the course.

There will be no reimbursement of expenses for a dropped course.

However, employees must inform HRM in writing as soon as possible, if the course selection is changed, if the course has been dropped or cancelled, or if there are any other changes from the original course selection. If the employee does not notify HRM in writing of the course change prior to the [Request for Tuition Reimbursement \(Part II\)](#), the reimbursement will be forfeited.

Audited courses may not be reimbursed.

- Other Financial Assistance – Employees who are eligible for financial aid from other sources must first exhaust those sources before applying for assistance under the Department’s Tuition Assistance and Reimbursement Program. Other sources may include, but are not limited to, veteran’s benefits (GI Bill, VEAP, Vocational Rehabilitation for Disabled Veterans, Dependency and Indemnity Compensation, Virginia Ware Orphans Education Program), and scholarships. Tuition payments through this Program are limited to those tuition costs not covered by the other source(s).
- Timeline – After course completion, participants must submit their complete reimbursement request, including all required receipts and documents, within 30 calendar days of course completion, or the reimbursement will be forfeited. However, ALL end-of-year Part II reimbursement requests MUST be submitted by June 1 to meet the end-of-year budget requirements, or the reimbursement will be forfeited. For classes that end too close to or soon after June 1, employees will need to justify their inability to meet the

deadline, and in these instances, approval for reimbursement will be made on an individual basis.

- Work Obligations – Participants in this Program must stay employed with the agency for at least six months from the end date of the course, or repay the cost of the course(s).
 - If a participant voluntarily separates from the agency within six months of completing a Program course, HRM will work with the employee and the Payroll Office to be sure the reimbursement is refunded.
 - An employee who is involuntarily separated from employment with this agency would NOT be required to repay the Program course costs (i.e. layoff, workforce reduction).
- Fair Labor Standards Act (FLSA) Implications – For non-exempt employees who are covered by the overtime provisions of the Fair Labor Standards Act, time spent in educational courses during regular work hours is considered hours of work for computing any overtime liability.

Education time outside of normal work hours is NOT considered hours of work for computing overtime if:

- The employee's attendance is employee-initiated, AND
 - The employee performs no productive work during such attendance
- Work Hours – if the class occurs AFTER normal work hours, and attendance in the class will not affect the employee's normal work hours, the employee's schedule will not need to be adjusted.

If the class occurs DURING normal work hours, the supervisor may approve of, or deny, the time to attend the course. If approved, employees may be required to adjust their work hours to fulfill their normal work hours per week during the time when they are attending an approved class.

Adjusting an employee's work hours may include reducing an employee's work schedule. However, a classified employee's work schedule may not be reduced below 50% of a normal 40-hour a week work schedule without affecting the employee's health insurance and retirement benefits.

Employees may use their annual, compensatory, overtime, or family and personal leave to attend approved courses. However, ALL leave (except sick leave) must be pre-approved by the supervisor.

- Educational Leave – Employees may be provided educational leave with full or partial pay, or unpaid educational leave under Policy 4.15, Educational Leave.

- Educational leave with full pay, taken for 14 or fewer consecutive days, or taken on an intermittent basis, should be recorded on leave forms as “Educational Leave Taken” (ET).
- Educational leave with full pay for periods exceeding 14 consecutive days, or educational leave with partial pay or without pay for any period of time, should be recorded in the Personnel Management Information System (PMIS) as Educational Leave with Pay (PSE030) or LWOP – Educational (PSE132). LWOP may affect other employee benefits, such as retirement.
- Tax Responsibilities – According to IRS Publications 15-B, “Employer’s Tax Guide to Fringe Benefits Provided in 2002” and No. 508, “Tax Benefits for Work-Related Education,” employer-provided undergraduate and graduate educational assistance is tax-free up to \$5,250 per year. However, employees are responsible for complying with all applicable tax laws.
- DHRM’s Responsibility – The Division of Human Resource Management is responsible for tracking funds committed to the Tuition Assistance and Reimbursement Program. DHRM will also review all employee separations from VDSS to ensure that all Program participants fulfill their six-month work requirement or, if voluntarily terminating from VDSS, repay their tuition.

2.23.3 Procedure

2.23.3.1 Part I, Request for Tuition Assistance

The employee must initiate a request for tuition assistance by providing all information requested in Part I of the [Request for Tuition Assistance and Reimbursement Form](#). This Form is available to state DSS employees on the Local Agency Intranet website at <http://spark.dss.virginia.gov/divisions/dhrm/vdss/forms/index.cgi>

The employee must complete Part I of the [Tuition Request for Assistance/Reimbursement Form](#) and write a statement describing how the course will benefit the agency or the Commonwealth. The employee’s division director, or designee, will review the request to approve and acknowledge the request, and to confirm the dates and times of the class sessions to negotiate any work schedule adjustments. The employee will then send the Form to the Division of Human Resource Management.

Pre-approval is required before an employee starts a class and before any work schedule adjustments are made.

- Submit the Request – The Director of the DHRM, or designee, will review all Requests for Tuition Assistance and Reimbursement. Requests will be

reviewed to ensure eligibility and availability of funds. Funding will be reserved on a first-come, first-served basis.

Acceptance Dates for Requests:

Fall/Winter term requests will be accepted in the DHRM beginning July 15;
Spring term requests will be accepted beginning November 1;
Summer term requests will be accepted beginning March 1.

- Form Returned to Employee – The Form, indicating an approved or denied request for tuition assistance, and signed by the DHRM Director, or designee, will be returned to the employee.

Approval will serve as authorization for reimbursement of the requested course. The employee may now register for the class. The employee is responsible for storing the Form with original signatures; HRM does not keep copies of the initial requests (Part I). HRM will track all requests for committed funds. The employee must save all original receipts.

If the class requested is not available, the employee must notify the DHRM Director in writing of any change in the course selection as soon as possible, but before Part II of the [Tuition Request for Assistance/Reimbursement Form](#) is submitted. If the employee does not notify HRM in writing of the course change in time, the reimbursement will be forfeited.

If the course is denied, the Form will be returned to the employee with the reason for denial. The employee may want more information and is encouraged to call the Tuition Assistance and Reimbursement Program administrator in the DHRM.

- Approvals for tuition assistance will be rendered in order of receipt of the requests. Once all budgeted funds have been committed for approved courses, subsequent requests will be placed on a waiting list in the event that funds become available due to course drops, unsuccessful course completions or other reasons. All outstanding requests will be voided at the end of each fiscal year by June 1, before the fiscal year cut-off. If the course end date falls too close to or soon after June 1, employees will need to justify their inability to meet the deadline, and in these instances, approval for reimbursement will be made on an individual basis.
- Course Completion – The employee completes the course.

2.23.3.2 Part II, Request for Tuition Reimbursement

Upon completion of an approved course, Part II of the [Tuition Request for Assistance/Reimbursement Form](#) will be signed by the employee and the division director, or designee, and forwarded to HRM with the following:

1. Copy of the employee's grade report;
 2. Original itemized bill (statement from the college/institution showing the name of course, date, cost of the course, a zero dollar balance, etc.);
 3. Proof of payment for Tuition and Fees, including the following:
 - Original credit card receipt, including internet credit card receipts; or
 - A copy of the credit card statement including the employee's name and address; or
 - A front and back copy of the cancelled check; or
 - A statement from the institution stating that the course was paid for via a student loan or college credit program, showing a zero dollar balance.
 4. Completed Request for Taxpayer Identification Form (Copy or Original)
- Approved or denied – The DHRM Director, or designee, will review Part II of the [Tuition Request for Assistance/Reimbursement Form](#) and associated documentation.
 - If approved, the request and documentation will be forwarded to the Division of Finance to initiate reimbursement. A DHRM representative will contact the employee via electronic mail to let him/her know the status of the request.
 - If disapproved, the [form](#) will be returned to the employee with an explanation of the disapproval.
 - If more information is needed, the employee will be contacted in writing explaining what documents are still needed. The employee must submit the required documents within 30 calendar days of the course end date.
 - Reimbursement – You will receive your reimbursement at your home address within 30 days of DHRM's approval. See section "2.23.3 *Procedure*". Reimbursement will be repaid if the employee initiates termination from the agency before the six-month requirement period ends.
 - Records – The Division of Human Resource Management will maintain records of committed funds (Part I of the Tuition Assistance and Reimbursement Program) and paid funds for each employee. Quarterly status reports will be available upon request.

DHRM will review all employee separations to ensure that Program participants fulfill their six-month work requirements from the course end date. Employee-initiated separations prior to the six months will require the employee to pay back their reimbursement. DHRM will route the employee separation checklist to the Tuition Assistance and Reimbursement Program Administrator for final review and action. The Program Administrator will

work with the Division of Finance and the terminated employee to repay the tuition, if necessary.